

EXHIBIT L
TO DECLARATION OF MICHAEL N. EDELMAN
IN SUPPORT OF PLAINTIFF ADVANCEME, INC.'S
MOTION FOR SANCTIONS
AGAINST DEFENDANT FIRST FUNDS, LLC

Vinson&Elkins

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August 10, 2007

Via Federal Express (with enclosure)
& Via E-mail (without enclosure)

Mr. Michael Edelman
Paul, Hastings, Janofsky & Walker, LLP
Five Palo Alto Square Sixth Floor
Palo Alto, California 94306-2155

Re: *AdvanceMe v. AmeriMerchant, LLC et al.*, No. 6:06-CV-082, (E.D. Texas)

Dear Mike:

As a follow-up to my e-mail on August 7, 2007, the documents mentioned therein are enclosed. These documents are Bates labeled FF_00001444-2248 and stamped "CONFIDENTIAL OUTSIDE COUNSEL EYES ONLY" per the Protective Order for this matter. Again, these documents are being served rather than being made available for your inspection. The remainder of First Funds' hard copy production is (and has been) available for your inspection at First Funds' offices in New York.

Sincerely,



Graham E. Sutliff

cc: Bill Schuurman
Brian Buss
Hilary Preston
Floyd Walker
Doug McSwane
Matt Rowan
Ronald Lemieux
Shaneé Williams
Robert Matz
Deborah Race